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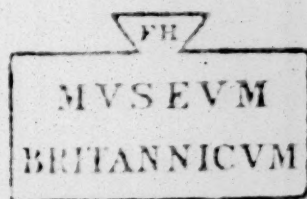
OF

JOHN, DUKE OF ATHOL.

THE ISLE OF MANN, although situated in the centre of three British kingdoms, was never annexed to any. From the earliest times, It formed a small independent State, inhabited by a distinct race of people, governed by laws bearing no resemblance to those of England, Scotland, or Ireland: different language, lineage, manners, and an insular situation, detached entirely the natives from the surrounding nations before they became commercial. It is mentioned by Cæsar; it is said to have been the last refuge of the Druids; and, however the revolutions of time may have diminished the value and consequence of this little kingdom, its Princes made a considerable figure during the Saxon Heptarchy: ancient castles yet remaining prove their power and magnificence in these and subsequent ages.

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The Princes of Mann were successively rendered tributary to Norway, Scotland, and England. In the time of King Edward the First, the line of native Sovereigns appears to have existed, and governed this Island; and although, on their extinction, the English Crown appropriated to itself the paramount Sovereignty, it never interfered in the government of the Island, but only transferred the regal power of the native Princes to those of its own subjects, whose eminent merit deserved a reward, the highest a Potentate could bestow.

Edward the Second granted this little kingdom to the Earl of Cornwall his favourite, and afterwards to Lord Beaumont, *cum omne dominio, et justitia regali*. In 1390 it was in the possession of Lord Scroope, who, adhering to Richard the Second, forfeited the Island to King Henry the Fourth: that Monarch, in his grant of it to Henry Piercy, Earl of Northumberland, recites, that he claimed it not by right, but by conquest. In the fifth year of Henry the Fourth, the Earl of Northumberland was attainted of treason, and this honourable principality was bestowed by Henry on that accomplished foldier and statesman Sir John Stanley, ancestor of the Derby family, from whom the Duke of Athol inherited by descent in the female line. The title of King is said to have been first waved by Thomas, Earl of Derby, in the reign of Edward the Fourth; and his successors thereafter stiled themselves Lords of Mann and the Isles, but without any diminution of their regal authority.

In order to determine some family disputes, and for a pecuniary consideration paid by William, Earl of Derby, King James the First, in the seventh year of his reign, re-granted the Isle of Mann to that Earl; and in the same year an Act of Parliament was passed, intituled, "An Act for assuring and establishing the Isle of Mann."

This

This Act is introduced with this singular preamble: That the Earl and his ancestors had for many ages past, ever since the seventh year of the reign of King Henry the Fourth, held and enjoyed the Isle, Castle, and Lordship of Mann, with all their rights, members, and appurtenances, as their own proper inheritance; and to the end the same might continue in the name and blood of the said Earl so long as it shall please Almighty God, it was enacted, That the said Isle should for ever thereafter be held and enjoyed by the said Earl and his heirs, quietly, freely, and clearly, against his Majesty, his heirs, and successors, under the tenure, rents, and services reserved; with a restraint of alienation upon the several persons appointed to succeed under the Act.

This magnificent grant, both in the Letters Patent, and Act of Parliament, is made in the most general and comprehensive terms. The sovereignty and absolute property of the Island, with all its dependencies; the patronage of the bishoprick, and all ecclesiastical benefices; all the greater and lesser regalities, all castles, abbies, manors, fisheries, wrecks, the dominion and profits of the land, the shores, the ports, and the seas, belonging to this Island; all civil, criminal, ecclesiastical, and naval jurisdiction; are conveyed and assured by Parliament, without exception or reserve; nay, the right of the Crown is expressly and anxiously barred.

The Government of this little subordinate kingdom was composed of three estates: First, the Lord, who retained the right of its ancient Kings, in assenting to, or rejecting laws; exercising an appellate jurisdiction, coining money, and other regal prerogatives; second, the Governor and Council; and, third, the Keys, who are the Representatives of the Commons. Their triple concurrence made law; but the absolute power, both of legislation and government, may be said to have remained with the Lord; for without

his concurrence no law could pass. He named the Bishop and inferior clergy; he appointed and displaced at pleasure the Governor and all civil and military Officers of the Island, whom he paid from his own revenues.

The property of the soil was his, which he granted anciently to tenants; and it was not until 1703 that estates of inheritance were fixed upon payment of certain quit-rents and contingent fines. He appointed all Judges, civil and criminal; and maritime processes and decrees were executed in his name: he pardoned criminals, coined money: he received, besides the land-rents, all customs upon imports and exports, and the profits of all seizures made within the Isle and its dependencies: fisheries, regalities, mines, unappropriated lands, sea-ports, escheats, forfeitures, treasure trove, tolls, customs, castles and forts, were his exclusive property; and no jurisdiction of Judges in England, Scotland, or Ireland, extended to his Island; nay, the King's writs had no effect there. In his Court of Tinwald, the Lord sat in a chair of state, under a royal canopy, with his sword borne before him: his Barons, viz. the Bishop and Abbots, with the rest in their degrees, sat beside him; his beneficed men, and Deemsters or Judges, sat before him; his yeomanry and gentry in the third degree, and the twenty-four Keys in their order; the Commons stood without the circle, with three clerks in their surplices; and he was guarded by his military establishment, horse and foot: in general, every act of dominion was constantly exercised by the Lord, and his Officers, not only in the sea-ports, but in the seas adjacent; and all royal fish, wrecks of the sea, and the like, were his prerogative.

On the death of James, tenth Earl of Derby, in 1736, without issue, James, Duke of Athol, grandson of Amelia Sophia Stanley, daughter

daughter of James the seventh Earl of Derby, became entitled to the Isle of Mann, which at his death, on the 8th of January, 1764, devolved to Charlotte Duchess of Athol, his daughter, and to John Duke of Athol, her husband, father and mother of the present Duke. This noble and splendid inheritance was, the following year, purchased from her, and the Duke her husband, for £.70,000 and, by authority of Parliament, re-vested in the Crown of Great-Britain.

It will be proper to inquire for what purpose such a purchase was made.

The laws of the Island had established a book of rates, payable to the Lord, for various enumerated commodities : all other goods paid a duty of $2\frac{1}{2}$ per cent only, *ad valorem*, upon importation.

As this trifling duty bore no proportion to the duties paid on the same articles imported into Great-Britain and Ireland, the vicinity, and central situation of the Island, rendered it extremely probable that goods imported there, at these low duties, might, as opportunities occurred, be landed clandestinely in the neighbouring Kingdoms ; and indeed this, upon trial, was found to be effected with such facility, and to such an amount, that, upon the Right Honourable the Commissioners of His Majesty's Treasury making a minute investigation in 1764, the loss to the revenue of the British Kingdoms, from such illicit practices, was stated to amount to the enormous sum of £.350,000 annually.

So great a loss to the Country, owing to the nature of the estate which an individual possessed, could not be overlooked by any Lords of the Treasury, consistently with what they owed to the Public at large ; and therefore they thought it their duty, decidedly
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and immediately, to enter into terms with the Duke and Duchess of Athol, for the sale of *such parts of their property* as might enable the Crown to annihilate those illicit practices.

25 July, 1764. The Lords Commissioners of the Treasury, therefore, wrote to the Duke of Athol, 25 July, 1764, informing him “ that they were
 “ ready to treat for the purchase of the Isle, *or such parts of his*
 “ *rights there, as it should be found expedient to vest in the Crown,*
 “ *for preventing the illicit trade carried on between the Island and*
 “ *other parts of His Majesty's dominions;* and that they were ready
 “ to receive a proposal from him for that purpose, specifying what
 “ parts of his Grace's property, and rights of the Island, he was
 “ disposed to sell, and the value he put upon them.”

17 Aug. 1764. *Before the Duke of Athol, who was at his seat in Scotland, had time to consider, and return an answer to this letter from the Lords of the Treasury, a compulsory order of Council was issued, for stationing cutters and cruisers in the harbours, and on the coast of the Isle of Man;—an order without precedent, much exceeding any thing in the 21, 22, 23 and 24 sections of the Act of the 12th of George the First, chapter 28, or any of its powers, or views; and in direct violation of the Charters to the Lords of that Island, confirmed by Acts of Parliaments, and particularly by the Act of Parliament of Settlement, seventh of James the First.*

29 Aug. 1764. The Duke's answer of 29th August, expressed his idea, “ with
 “ regard to the sale of the Island, to be the same with that of the
 “ late Duke, who always declared that no temptation of gain could
 “ induce him to give up so ancient and honourable a birthright,
 “ which had been in the family near four centuries; but that, if it was
 “ esteemed, upon full consideration, an important point for His
 “ Majesty's service, and for the good of the Public, he was willing
 to

“ to enter into a treaty for the disposal of it; that, as he had been
 “ *but a few months in possession of the Isle*, and never, in the least,
 “ turned his thoughts towards a sale of it, it was impossible for him
 “ to fix upon what he should think an adequate price for a possession
 “ so very considerable, both for honour and profit; and as he had
 “ never heard of any notion to purchase a part only, he did not
 “ understand what it was, and could therefore have no proposal to
 “ make; but would always be ready to receive, with respect, any
 “ proposal which should come to him from their Lordships.”

To this their Lordships, on the 12th of September, replied, 12 Sept. 1764.
 “ that, not having an opportunity of informing themselves of the
 “ value of this possession, they could not fix on a price, which, as
 “ Trustees for the Public, they might think themselves authorised
 “ to propose; but as his Grace had informed them that, when the
 “ purchase of the Island was, on former occasions, under consi-
 “ deration, the late Duke had given a true and precise state of the
 “ nature of the possession, and of the revenue arising from it; they
 “ therefore desired him, *if he intended treating with them*, to transmit,
 “ in like manner, an exact rental of the revenue; and, with respect
 “ to any customs, or import duties, which his Grace might receive,
 “ the several species of goods on which levied, the rates at which
 “ paid, and the annual amount of the duties arising from each spe-
 “ cies: and added, that they must know the nature, as well as
 “ value, of every branch of the revenue of the Island, before they
 “ could form any judgement of the price which ought to be paid
 “ for it, *or could determine what part of his Grace's possessions in the*
 “ *Island it would be necessary, or expedient, to purchase, in order to*
 “ *obtain the benefit for which such purchase was intended; and this*
 “ *was what they meant by the proposal, in their former letters, of*
 “ *purchasing only a part of his Grace's property in the Island; that*
 “ they were the more desirous of obtaining this information in the
 “ fullest

“ fullest manner, that Parliament might thereby be enabled to judge
 “ what terms it might be proper to allow.”

The Duke, on receipt of this second letter, came immediately to town, to be at hand to enter into any treaty for the purchase of the Island.

The following was what he proposed as an answer; but, owing to his soon having an opportunity of a personal conversation with their Lordships, he thought it unnecessary to send it: however, it is here inserted, as it tends to shew *his dislike to a partial sale*, which was afterwards carried into execution.

MY LORDS,

Oct. 1764.

YOUR Lordships first commands, of the 25th of July, found me at my family-seat in Scotland, where I had an early call, and had taken up my residence, almost from the time of the decease of the late Duke of Athol, far removed from, and but little acquainted with the transactions of last session of Parliament, and much less so with the nature and circumstances of the noble patrimony which had so lately devolved upon me, in right of my Duchess, the late Duke's daughter: but my duty to the Public, and respect to your Lordships, made me embrace the earliest opportunity of giving your Lordships the little satisfaction in my power, by laying before you such information as I had received, of the steps formerly taken, in consequence of the Act 12 Geo. I. together with the ideas of the late Duke upon this head, and the correspondence of my own with his.

Your Lordships have again honoured me with your commands of the 12th of September, desiring me to transmit you,

“ An

“ An exact and accurate rental of the revenue of the Isle, specifying the several kinds of which it consists, and the annual amount of each; and, with respect to any customs, or impost duties, which I receive, the several species of goods on which they are levied, the rates at which they are paid, and the annual amount of the duties arising from each species respectively.”

And this your Lordships are pleased to express your desire to obtain in the most full and accurate manner.

Your Lordships are pleased to add, that you must know,

“ The nature, as well as value, of every branch of the revenue of this Island, before you can form any judgement of the price which ought to be paid for it; or can determine *what part* of my possessions in this Island, it may be necessary, or expedient, to purchase, in order to obtain the benefit for which such purchase is intended.”

Having received this second letter, as well as the first, in Scotland, my incapacity to give it any answer upon the spot, obliged me to deny myself that pleasure till my return to my house in town, which I have anticipated, with that view, before my usual time, in hopes to have found some lights amongst the late Duke's papers, (for my *late enjoyment of the Island* has not yet supplied me with any) which might have enabled me to give your Lordships some satisfaction: but I am sorry to acquaint your Lordships with my disappointment; and that, so far from finding myself in a capacity to furnish the particular accounts called for, with the precision and accuracy your Lordships seem to require, I have not, as yet, received a single account from the Island since my accession to it; and am informed it will be some time before the ordinary returns from thence

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can be closed, even to the late Duke's death. What has been in my power, I have performed ; I have intimated to my officers in the Isle, your Lordships expectations ; and have directed them to frame, and transmit me, by the first opportunity, the several accounts, according to your Lordships requisition ; in which, I am persuaded, they will not give the least delay, but will be equally happy with myself in giving your Lordships the earliest satisfaction.

But your Lordships will give me leave to repeat my former ideas, and to express my hopes that our treaty *may not be for a partial purchase* ; that, if I must part with my possessions, it may be the entirety, and not any dismembered branches of my revenue, or even the whole of them, separate and distinct from the prerogatives and sovereignty : whilst united, they add a value, security, and support to each other ; to divide, may tend to their mutual insecurity, and, perhaps, annihilation ; nor will it, I much fear, answer the views of the Public, to erect *imperium in imperio*.]

The mention made, in my former letter, of the proximity and local circumstances of the Island, was not intended as an objection moving from myself, but in consequence of my desire to give your Lordships every possible information, to convey what little I had heard, as well as my own conjectures, of the sentiments of the Noble Personages who had formerly considered this matter. The considerations are of a public nature ; if erroneous, your Lordships will easily detect them ; and what little weight they may have, will occur to your Lordships, much more forcibly than I can represent it.

Pending

Pending the treaty which the Lords Commissioners of the Treasury had thus opened with the Duke of Athol, a Bill was, very unexpectedly, brought into the House of Commons, January 21, 1765, which gave the English Officers of Customs and Excise, a general liberty of visiting, searching, and seizing, even within the harbours, and on the coast of the Island; which laid a general prohibition on imports, of almost every kind, from the British Colonies, even as well as from England; which, if it did not prohibit, laid such restraints on exportation, as to amount to a virtual prohibition, which ousted the Lord's Courts of their jurisdiction, by ordering the merits of every seizure to be tried in a distant country. The Charters had given all forfeitures to the Lord—the Bill turned them into a different channel; and, though taken in the Lord's seas, or within his very harbours, he was not to receive one shilling from them.

It would appear, from the nature of this Bill, that the anxiety of the Lords Commissioners of the Treasury to serve the Public, had made them overlook that attention to the property of an Individual, which they would otherwise have shown; for this Bill went to take, by force, what the Treaty at that time opened with the Duke of Athol, under the sanction of Parliament, went to purchase.

This Bill was read twice in the House of Commons; Counsel were heard against it, in behalf of the Lord of the Island. The Duke of Athol, having had no access to know the true nature and extent of the Estate of the Isle of Mann, as he had attained possession of it but a few months, and that little time employed in settling his estates in Scotland, unfortunately for his family, thought it would be better to accept of any sum of money which the Lords of the Treasury might choose to give, than run the risque (having a numerous family to provide for) of a Bill passing, which went, in his opinion, to deprive him of the most valuable parts of his property, for no consideration whatever.

21 Jan. and
19 Feb. 1765.

whatever. The Lords of the Treasury offered £.70,000: the Duke, although perfectly convinced in his own mind, from the little he knew of the Isle of Mann, that £.70,000 was, by no means, a compensation for an estate of such magnitude, as the following estimate, at that time given in, most clearly shows:

[ESTIMATE of the Value of the *ISLE* of *MANN*,

By JOHN, Duke of ATHOL, 1765.

THE revenues of the Isle of Mann, for nine years, from 1754 to 1762, inclusive, amount to £.65,040 15s. 2d. which, at a medium of years, is £.7,226 15s. 0d. $\frac{1}{2}$ *per annum*. This is chargeable with a quit-rent, payable to Sir M. Lamb, of £.101 15s. 11d. which being deducted, there remains £.7,124 19s. 1d. $\frac{1}{2}$ —(The years 1763 and 1764 will be much the same as the others, but are not set down, as an exact account of them has not, as yet, been received).—Nothing is deducted from the above sum for officers salaries, as the having those offices in his gift is an advantage to the Lord of the Isle, by enabling him to make an handsome provision for fundry friends, whose perquisites are much more considerable than their salaries. As the revenue of the Isle of Mann is subject to no taxes or deductions whatever, it is hoped that 35 years purchase will be thought a reasonable demand, which will amount to £.249,373 9s. 4d. $\frac{1}{2}$

The Lord of the Island has in his gift, of eccle-

siastic preferment, the Bishop, . . .	400
Archdeacon, ...	90
Fourteen parishes, at £.25 each, . . .	350
	£.840

Which, at 10 years purchase, is	8400 0 0
	£.257,773 9 4 $\frac{1}{2}$

The

Brought over £.257,773 9s. 4¹/₂d.

The Isle of Mann is a royal fief of England; and, consequently, the Lord of the Isle has the whole regal power vested in his person: he makes laws, coins money, has the power of life and death, and does all other acts of sovereignty that any other free state can do. By his letters-patent from the Crown of England he has not only the sovereignty by land, but is also Lord and Admiral of the seas round the Isle. There can be no rule of valuation for this, unless it be the Scotch jurisdictions. The Duke of Argyl's, which was, in all respects, inferior to this, was valued at £21,000: this, at double, is 42,000 0 0

For the power of imposing what duties the Lord of the Island thinks fit, ...

£. 299,773 9 4¹/₂]

yet, *under the pressure of this Bill*, he acceded to their Lordships proposal; he made the offer *they directed*; and the Isle of Mann was re-vested in the Crown. 27 Feb. 1765
7 March, 1765.

The present Duke can from his own knowledge affirm, that his Father always felt, with deep regret, the injury his family sustained, by the precipitation with which the whole of this transaction was carried on: *when the Bill was impending over him in the House of Commons*, he expressed his strong reluctance to disunite from the honours of his family so ancient and princely a patrimony, exceeding in dignity what any other British subject possessed—a diadem.

Preamble Act,
James I.

dem. He admitted that illicit practices had been carried on from his Island ; he admitted that other men had abused his charters ; but he declared, on his honour, that he had never given countenance, encouragement, or protection, to such abuses : it was his wish and desire that Government might be able to suppress them ; but he did not presume to set his private feelings in competition with public utility : for the necessities of the State, or even for the projects of revenue, he was willing to pluck from his breast a predilection for this Island ; he was willing to part with what no other subject of the British dominions ever had to part with ; and to give up his property—his rights—his honours, for the public good ; he supposed that “ *it no longer pleased God the Island should remain in his blood and name.*” When his Country wanted it, of that Country he asked an equivalent : to ascertain that equivalent, he desired *Parliament to name their Commissioners, appoint their own Arbitrators, to be themselves his Arbitrators* : but time to inform himself of the value of his property was not granted ; no public valuation was made, nor neutral authority interposed. *A depriving Bill was held out to the Duke, with one hand—a sum of money with the other.* Thus compelled immediately to choose an alternative, *under the pressure of this Bill*, and a numerous family to provide for, with a heavy debt, and two jointures on his property in Scotland, he was *impelled* to conclude a transaction, which he never approved, and which his spirits never recovered.

Whenever the rights or estate of an individual clash with the public good, the interest and predilection of that individual ought to give way ; but then, in the words of Montesquieu, “ when the Public has occasion for the property of a citizen, it ought never to act by the rigour of political law, but in those cases the civil law ought to prevail ;—the civil law, which looks with the tenderness of a mother upon each individual, as much as upon the whole community.” And for private sacrifices, the Public ought to give a fair, full, and even liberal equivalent.

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In the case of the Isle of Mann, the injury which the revenue of England, Scotland, and Ireland sustained, from that spot being used as a depôt for teas, spirits, and East-India goods, which were afterwards landed clandestinely in those respective countries, amounted, as stated by reports from the Revenue Boards, to £. 350,000 annually. The value of goods and merchandise, on which there could be a loss of £. 350,000, cannot be exaggerated when stated at £. 700,000. The duty of $2\frac{1}{2}$ per cent, *ad valorem*, to the Lord of the Isle, would, on this statement, have been £. 17,500, exclusive of the articles imported for the fair consumption of an Island containing 30,000 inhabitants. But the average amount of the revenue arising to the Lord of the Isle, from duties on goods and spirits imported into the Isle of Mann, both for carrying on the illicit trade complained of, and for the consumption of the inhabitants, from the year 1754 to the year 1763, both inclusive, did not exceed £. 5594 yearly: it must therefore be a clear proposition, either that the accounts which the Lords of the Treasury received of the relative injury which the revenue sustained, from the illicit practices of the Isle of Mann, were exaggerated, or that the Lord of the Isle was grossly wronged, by smuggling, even from the small duties payable to him there: therefore, in justice, when twelve years purchase of the duties supposed to arise to him in the Island, from the support of illicit practices, was held out to the Duke of Athol, it ought to have been proportioned to the amount of duties he was justly entitled to, on the quantity of goods and spirits which (agreeably to the reports of Commissioners from the respective countries) were actually imported into the Isle of Mann, or to a revenue which, if looked after, would infallibly have produced, according to that report, at least £. 17,500 yearly; and it will not be said that, had the Public purchased this revenue, at even 20 years value, and given £. 350,000 to the family, Ministers made a bad bargain, when they gained to the British revenue, by that purchase, £. 350,000 annually.

But

But, to give a more distinct idea of the relative loss, which the sale of the Isle of Mann for £.70,000 has occasioned to the Athol family, it may be proper to enter into a short detail. When to so noble a property, and such extensive prerogatives, is added the great revenue which this Island yielded, or might with attention have been made to yield, the possession of it becomes in a degree invaluable. Not to go further back than 1703 (although it might still be taken up higher); since that period the Lords of the Island had totally neglected it, and remained entire strangers to the nature of the estate they held there: every thing was entrusted to a numerous establishment of revenue, and other servants, who enriched themselves; and, being without controul or inspection, enormous abuses may be easily imagined to have taken place.

The present Duke has been in the Island; he has had access to be acquainted with former mismanagement; he is completely satisfied that the actual revenue received from it by his family did not amount to one third of what it would have produced, had a proper attention been paid by the proprietors.

But yet, under all these untoward circumstances, the clear revenue in some years exceeded £.10,000. If a property totally neglected by the Lords for a period of 60 years yielded £.10,000, what would such an estate duly looked after have been worth? It no doubt may be said, with a considerable degree of justice, that that revenue was much increased from the Island being used as a dépôt, and that an individual had no right to profit by injuring the public. But let it be supposed, that the Lords Commissioners of the Treasury had not hurried through the sale of the Isle of Mann with so much precipitancy, but allowed the proprietor, whose earnest request it then was, time to visit his estate, to inquire into its true value, and make himself master of the nature, extent, and situation
of

of his property. It certainly might have been in his power to have pointed out to their Lordships some mode by which their wishes for the annihilation of illicit practices could have been effectually answered, without materially injuring the Duke's private estate; and he could have proved that the Isle of Mann was capable, with proper attention, even after all illicit trade from it was annihilated, of yielding a revenue to his family perhaps much superior to any that had ever arisen from the former irregular sources. For he would have discovered, in the first place, that he had been grossly imposed upon by the smuggling of goods, even from the small duties payable to him as Lord of the Isle; he would also have seen that the relative loss to the revenue of Britain and Ireland, from his Island being used as a *dépôt*, must seriously awaken the attention of any British Administration who turned their views to the public good. This would have led him to offer to relinquish such parts of his prerogative as had been found to encourage illicit trade, not for a sum of money, but in exchange for some just and fair advantages by trade, or otherwise, to be given in equivalent to his subjects in the Isle of Mann; or, assembling the Legislature of the Island, he would have told them, that Great-Britain complained that the Island was made use of to the disadvantage of the revenue of the Three Kingdoms; that the attention of Government was seriously aroused; that, to prevent the mischiefs arising from so great a difference of duties, it was absolutely necessary to raise the duties on teas, brandy, and East-India goods, to an equivalent with British duties.

What might have been the consequence? Great-Britain, convinced of the disinterested and generous motives of the Lord and his people, would have liberally indemnified them for the loss sustained by such a measure. To the people, advantage in trade would have been of the utmost importance; to the Lord, the relative rise of duties on articles for the consumption of such an increase of population and opulence as that extension must have brought

along with it, would have produced as great, in all probability, a superior revenue to what any of his ancestors had enjoyed; under this peculiar advantage, of having allayed the jealousy of Great-Britain, and secured from all danger of accident, or confiscation, a solid, permanent, and increasing revenue, attended with higher honours, rights, and prerogatives, than any other subject could boast of.

The sole ostensible view of the Lords of the Treasury in annexing the Isle of Mann to the Crown, was to annihilate smuggling. Whether the consequent benefit to the British revenue amounted to £.350,000 annually, as the Revenue Boards themselves reported would be the case, can only be proved by having recourse to the Custom-house books of England, Scotland, and Ireland, since that period: it is impossible to enter into any accurate detail on that head; although, from Tables of the Value of British Imports and Exports, published by Sir Charles Whitworth, great probability arises that the British revenue was benefited to a great amount by the surrender of the Isle: he makes the total imports in 1765, the year of that surrender, exceed in value the former year £.525,000; next year the surplus was a million; in 1767 it amounted to £.1,200,000, and continued to advance afterwards.

In 1765, by the same Tables, the imports from the East-Indies exceeded that of 1764, £.300,000, in 1766 about £.800,000, and continued increasing. But, be this as it may, what the Isle of Mann has produced by fair trade, under a very limited importation, since the annexation, when it may be supposed that smuggling has been entirely abolished, is capable of clear proof.

Previous to 1780, the revenue of the Isle of Mann had incurred a debt of £.5000 to Treasury, expended in paying the establishment, not including £.495 yearly paid out of the customs of Whitehaven.

Indeed



Indeed it was impossible a revenue could well arise from an Island still under the scourge of the Act held over the Duke of Athol's family in 1765, passed immediately after the Revestment Act, and to which no Administration had paid the least attention for 15 years after the reversionment. When the Treasury found the establishment of the Island a load upon them, then Mr. Lutwidge, the Receiver-General, pointed out the propriety of granting some trifling relaxations, and increasing some of the duties, that the Island might at least pay its own establishment. The duties then laid on were very trivial, the limited importation into the Island in some instances still unwise. Yet these small duties on articles absolutely necessary for the consumption of an Island containing 30,000 inhabitants, have in five years, from the year 1781 to the year 1786, the last inclusive, produced £.21,894 17s. 10d. or £.4,378 19s. 6d. annually, at an average; and, on an average of the three last years, £.4,703 2s. 5d. annually. When to this is added £.474 14s. 11d. the average annual amount of herring and salmon fisheries, and harbour dues (the two first of these taken, although manerial rights, from the family, and since appropriated by Parliament to the maintenance of the harbour, &c.); for the last three years, the total amount will be £.5,177 17s. 4d.; and there can be little doubt that, with a proper attention, the revenues of customs might produce £.7000 annually. The expences of the civil establishment of the Isle of Mann, while it belonged to the Duke of Athol, amounted to about £.800 a year; the same establishment now costs Government about £.1200 a year, and the revenue establishment about £.800, besides what is paid from Whitehaven to officers stationed from thence in the Island, as what are called preventative officers; so that the total expence paid by Great-Britain, for the government and revenue establishment of the Island, amounts to £.2000 *per annum*; which, set against an actual revenue of £.5000, leaves £.3000; and set against a probable revenue of £.7000, would leave a clear gain of £.5000 a year.

The sum paid for the Isle of Mann amounted to £.70,000 (for the present Duke cannot compute an annuity for the lives of his father and mother on the Irish establishment, given for £.2000, and producing £.1700 yearly, as this does not descend to him or his family): this sum was laid out in the purchase of lands in Scotland, then producing little more than £.2000 yearly, now about £.2,500. Instead of a surrender, had the Lord and his people agreed effectually to prevent all illicit trade, even without any advantages in equivalent given by Great-Britain, the present Duke would in all human probability have at this day enjoyed a revenue from the customs of the Island of about £.6000 a year; and, with the equivalent advantages to be expected in lieu of the suppression of illicit trade, and from the extension of fair trade, it is not a violation of probability to compute the above income at this day to have been doubled, perhaps tripled.

To a revenue of this magnitude, thus surrendered by his family for £.70,000, there ought in justice to be added, an estimate of all the prerogatives and honours which they relinquished.

No example occurs in the annals of mankind whereby to estimate the value of a diadem: but honours and titles of a far inferior nature are every day looked up to as the reward of a whole life of ambitious exertion. Had unavoidable calamities brought the family of Athol to an alternative, either to part with this noble and splendid inheritance, or their whole estates and fortunes as British subjects, the decision would have been no way difficult; although, in a pecuniary view, these might exceed what the Isle of Mann was worth, according to the most sanguine computation.

But, had the pressure of hard necessity compelled them to offer to sale this their dignity and prerogatives, as Lords of that Island, unattended with any revenue whatever, how eagerly would such high
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and uncommon honours have been contended for by the ambition of British Nobility ! It may be true, indeed, that the surrender of this Sovereignty, adding no additional lustre or importance to the Crown of Britain, is not an object of computation in so far as that is concerned ; but when neither necessity nor inclination impelled the family of Athol to part with such high and splendid dignities, which were severed from them on the erroneous idea that their tenure was incompatible with the interests of the British kingdoms, the estimation ought to be of their value to the resigners, not to the receiver.

The Lord of Mann, by his subjects, his horse and foot guards, sitting under a canopy of state, with his sword and other insignia of royalty, assenting to, or rejecting laws ; was this an object of no value ?

The appointing all Officers, both civil and military, in an Island containing 450 square miles, and 30,000 subjects ; was this of no importance ?

The coinage of money was surely of some value, besides the enjoyment of such a prerogative.

The right of pardoning, and mitigating punishment, will be best estimated by the noblest minds.

Forfeitures, escheats, wrecks of the sea, seizures on the coasts, and the property of the shores and surrounding seas, were what no sensible man would have wished to resign without an equivalent. The property of his castles and forts were surely of some estimation.

Was the sovereignty over, and allegiance of, 30,000 subjects, transferred at once from the Athol family to the Crown of Great-Britain,

Britain, with the advantages of their fortunes and industry, with all the increasing revenue that may arise from these sources; was this of small or trivial importance?

All these were however surrendered without computation, and without equivalent; indeed, they were so high and important, that computation and equivalent could scarcely apply to them: *it was hard to take them for nothing.*

Let it for a moment be supposed that the Athol family had not been possessed of estates and hereditary honours as British subjects, but only enjoyed the Lordship of Mann; and in that situation an offer had come from the Lords of the Treasury to purchase *their independence, their subjects, and their revenue, for £.70,000*, could such an offer have for a moment been seriously listened to? They would have answered—What! fall from the station of independent Lords, possessed of a territory of nearly 450 square miles, situated for fair trade in as advantageous a situation as the heart of man can desire, inhabited by 30,000 subjects, yielding a revenue which, though appearing only 7 or £.8000 yearly, yet in fact, within the Isle of Mann, is equal to more than an estate of £.20,000 in any part of England; which, from the attention of the Lords of the Island to fair trade, to fisheries, to manufactures, to agriculture, may be doubled, perhaps tripled?—What! part with all these honours, all these distinctions, all this revenue—and, finally, part with that rank and station which we have hitherto held as Lords of a royal fief of England, a rank and station derived by immediate lineal succession through a period of near 400 years, the reward of the services, and the monument of the virtues, of our ancestors, granted by Kings, and confirmed by Parliament?—Are we to forego this Lordship, these honours, and such an estate, for £.70,000!—for £.70,000 sink into dependence and insignificancy!—It is impossible to listen

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to such a proposal. But, that there may not be a shadow of complaint in future that the Isle of Mann injures the British revenues, we will enact laws effectually to prevent any abuses which other men have made of our charters; and Great-Britain shall have no cause to complain that the Isle of Mann is made use of as a dépôt for spirits and goods, to be, as opportunities occur, landed clandestinely on her shores.

And because the Lords of the Isle of Mann had the happiness of being British subjects, and were possessed of hereditary honours and estates in North-Britain, should that situation in justice have altered the case? Is their fall, with respect to the Isle of Mann, the lighter? Is the injury they sustained the less?

All dominion is held under this condition, and for this end, that men may preserve their property secure and inviolate; and when that of a private individual becomes necessary to be taken from him, for the public good, full and liberal compensation arises to him from the fundamental impressions of justice on the human mind. When Henry VIII. wished to take from the Duchy of Cornwall the manor of Wallingford, and extend his hunting-grounds over it, an Act was necessary for that purpose, which declared that he should annex three manors in equivalent: *Pro et in plenâ compensatione prædicti honoris & castri.*

When the great Duke of Sully discovered the revenues of France overwhelmed with grants and charges to private individuals, attended with frauds, abuses, concealments, &c. he reformed the abuses, and displaced the collectors; but to the grantees he made full compensation, both to the Duke de Montmorency his friend, and to the Duke d'Epemon his personal enemy.

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The situation of Belleisle is much the same with respect to France as the Isle of Mann is to England. It became the sanctuary and refuge of pirates; Charles IX. took it into his own hands, but gave the proprietors a full equivalent. He granted it to Marshal De Retz in 1572. It improved so much, and became so populous, in his hands, that the prospect of re-uniting it to the Crown was revived in every reign, but never fully completed till 1726, when the Marquis de Belleisle finally yielded it, and received in exchange the county of Gizors and several other considerable estates.

The Heritable Jurisdictions in Scotland is a striking instance within our own times. These had long been looked upon with jealousy by the Crown. King James the First formed a plan to put an end to them. He got an Act of Parliament, ordaining that reparation should be made to the private proprietors, and naming Commissioners, the highest persons in the kingdom, to transact with them: but this ended in nothing. Other attempts of the like nature were afterwards made without effect by succeeding Monarchs, until the Act of the late King carried this salutary design into execution; and the public paid the proprietors a full and liberal equivalent of £.150,000, not for visible or corporal inheritances, but for power, for pride, distinction, custom of living, habits of thinking, trains of followers, and the Highland dress.

In this great national transaction, the utmost deliberation, candour, and liberality, were shown to proprietors; no private negotiations were carried on, nor public compulsatories held out, to affect the value of their jurisdictions. They were appointed to exhibit their claims to the Supreme Civil Court of that nation; they were allowed to produce witnesses to ascertain the value; and the Court, after a full and deliberate hearing, and consideration of all circumstances of advantage, honour, and emolument, solemnly adjudged

adjudged the worth of these feudal appendages, which was cheerfully paid by Government.

In a very late instance, this liberality of treating with an individual, for the sacrifice of his property to the good of the State, was observed by the British Ministry.

The family of Forbes, of Culloden, were, by a grant prior to the Union, possessed of an exemption from the duty of Excise, within their lands of Fairtooth. This was found equally detrimental to the revenue, as it was profitable to the proprietor, by spirits being distilled within these lands, and smuggled through the neighbouring country; but the Act which obliged Mr. Forbes to sell his privilege to the Public, ordered a suitable compensation, with due regard to the circumstances, duration, and extent of the privilege. The Lords of the Treasury were authorised to treat with Mr. Forbes; and, if they could not agree, the Barons of Exchequer were ordered to summon a Jury for the ascertainment of its value: the Treasury and Mr. Forbes could not agree, and the latter mode was adopted. An impartial and respectable Jury heard the private Proprietor; and they considered the proofs he offered of the value of his grant, not only intrinsically, but in respect to the relative improvement of his estate, and the probability of future advantages.—They awarded a liberal and generous equivalent to be paid him.

More examples are unnecessary.—The very spirit of the British Government is founded in justice, honour, and the protection of private property.

It was a misfortune to the family of Athol, that when the Lords of the Treasury had determined to deprive them of their noble patrimony, as Lords of Mann, they should have done it partially, or, in

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other words, force them to keep a mutilated property *against their will*. Their intention, by taking the Isle of Mann from the Lords, was, undoubtedly, to prevent illicit practices—not to ruin the estate of an individual; which it has nearly effected. The schedule annexed to the Revesting Act shows that the produce of the Island to the family was annually £.7,293, on a medium of ten years: and it appears to have been progressively increasing, as the Island increased in inhabitants and cultivation. For two-and-twenty years past—ever since the revestment—the family have, from various causes, scarcely received a return from the Island of one thousand pounds annually; and from the estates purchased for £.70,000, about £.2,500 *per annum*.

Immediately on the revestment, disputes took place, as to what was meant to be given up, and what reserved. Unfortunately the late Duke of Athol's mind was so hurt, and depressed, by the manner in which that transaction had been carried on, that he never could bring himself to give any further attention for the period that he survived the surrender of it; of course every doubtful point was left to be determined at the pleasure of his Agent there, who aspired after lucrative offices, and emoluments, then in the gift of the Crown. These pursuits, no doubt, made him relax a little in standing forth as a vigilant guardian of the Duke's remaining rights: he obtained from the Crown the office of Clerk of the Rolls, &c. with a salary of £.100 *per annum*, besides perquisites and authority: the Duke had nothing left to bestow in the Island; the Crown Officers, consequently, made their own arrangements, whenever there was the least opening for cavil: works of tenants, wrecks of the sea, fishings, herring customs, derelict lands, treasure trove, and a multitude of other branches, meant to be reserved to the family, and strictly manerial, were neglected, or given up to, or taken by the Officers of the Crown. When any complaint was made, instead of
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being properly inquired after, they were uniformly remitted for the report of the very persons complained of:—of consequence it was impossible to meet with redress; clashing of jurisdictions, and the want of the manerial powers being properly defined, have occasioned one uninterrupted scene of confusion and litigation.

In this manner were frittered away those privileges, perquisites, and advantages, meant to be reserved to the family, even by the hard bargain they were subjected to; and no more was left them than the quit-rents and alienation fines payable by their tenants in the Isle; with some other private property.

By giving up, for the public good, when the plans of Ministry required it, a sovereignty, with noble and high prerogatives, rights, and jurisdictions, without any equivalent received for them; by selling a permanent, and increasing revenue, of about 5 or 6,000 *l.* *per annum*, unconnected with illicit practices, for £.70,000 (producing at this period only £.2,500); by the annihilation of most, if not all of their private rights and properties meant to be reserved; the Athol family have undergone distressing, and, perhaps, unexampled hardships, for two-and-twenty years. Nothing reprehensible on their part drew down upon them this severe fate: that they were no gainers by the illicit practices, is a clear case; for the revenue, from a fair, and even a very restrained importation, now equals their returns, from importations said to have supported illicit trade, to the amount of above half a million annually. Had they drawn the revenue arising from that prodigious source, instead of about £.6000, their income would have exceeded £.17,000; and that they had a right to do so, in terms of charters confirmed by Acts of Parliament, is undeniable.

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From these hardships of a private and innocent family, Government have, according to their own computations at the time, drawn an increase of revenue of £.350,000: they have acquired 30,000 subjects; they have acquired the right of appointing judges, and officers civil and military, in the Island; they have acquired its coinage, its castles, its sea-ports, and its harbours; they have acquired the fisheries on its coast; in short, for £.70,000, they have acquired, and enjoyed for twenty-two years, advantages to Britain, the possession whereof, for three months only, were far surpassing that sum in value.

It is not probable, it cannot be, that the Lords Commissioners of the Treasury intended to acquire so much at so small a rate. The mistaken notions of that time were, that the Duke's revenue from the customs of the Isle, about £.5,700 *per annum*, arose solely from illicit trade, and Government had a just and good right to suppress that, and reduce the Lord's customs to nothing. These customs, therefore, were not the object of purchase, but only the right to place revenue-officers belonging to Britain, for the annihilation of this source of revenue: this was the sole and only purpose for which Government deemed £.70,000 an equivalent; and, had the Duke known the nature of his estate, he would have treated on this footing: he would have said, My revenue of customs will remain equal to what it now is; yourselves shall be my collectors; I agree to your banishing illicit trade; I sell you, for £.70,000, the right to station revenue-officers in my Island, to protect the fair trade of Britain.—Britain, by your own account, will gain £.350,000 by the bargain yearly: it is right she should pay her own officers, which are not necessary to me. Would Ministry have hesitated to close with a proposal fraught with such advantages to Britain? They would readily have purchased the privilege on the Duke's terms; they would have paid their revenue-officers.

officers. And experience has shown, that, after all illicit trade had been suppressed, the Duke's revenue would not only have remained undiminished, but continued increasing, and all his honours and prerogatives remained entire to him.

Under all these circumstances, the Duke of Athol, as heir, under strict entail, to an estate attended with such high and valuable prerogatives, throws himself on the wisdom and justice of the Parliament of his Country; fully satisfied that that wisdom and justice, which has always so eminently distinguished the Legislature of Great-Britain, will grant to him and to his Family every relief which is not inconsistent with the public advantage to bestow.

